GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Budget 2024-25 (Final) – Release of full Budget – Guidelines for issue of Comprehensive Budget Release Order (CBRO) and Budget Distribution for incurring expenditure – Orders – Issued.

FINANCE (BUDGET-I) DEPARTMENT

G.O.MS.No. 100 **Dated: 30-11-2024**
Read the following:-

Ref: 1. G.O.Ms.No.101, Finance (Budget.I) Department, dated:12-08-2015.
2. G.O.Ms.No.33, Finance (Budget.I) Department, dated:16-03-2024.
3. G.O.Ms.No.39, Finance (Budget.I) Department, dated:03-04-2024.
4. G.O.Ms.No.73, Finance (Budget.I) Department, dated:31-07-2024.
5. G.O.Ms.No.74, Finance (Budget.I) Department, dated:02-08-2024.
6. G.O.Ms.No.98, Finance (Budget.I) Department, dated:30-11-2024.
7. G.O.Ms.No.99, Finance (Budget.I) Department, dated:30-11-2024.

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O R D E R:

In the G.O. 1st read above, Government has instituted the Comprehensive Budget Release Order (CBRO) process for streamlining the budget distribution process by the departments to the implementing agencies and facilitate timely availability of funds as per their work plans and priorities. As per this, issuance of the CBRO, based on the distribution of budget by the Chief Controlling Officers (CCOs) to the Sub-Controlling Officers (SCOs) and Drawing and Disbursement Officers (DDOs), is a pre-requisite to incur expenditure.

2. In the G.O.2nd read above, the Andhra Pradesh Appropriation (Vote on Account) Act, 2024 (Act No.8 of 2024) has been communicated to all the Departments of Secretariat and Heads of Departments. In the G.O. 3rd read above, instructions were issued for incurring the expenditure for the first four months of the Financial Year 2024-25 i.e., 1st April 2024 to 31st July 2024.

3. In the G.O.4th read above, a copy of the Andhra Pradesh Appropriation (Vote-on Account No.2) Ordinance, 2024 has been communicated to all the Departments of Secretariat and Heads of Departments. In the G.O.5th read above, instructions were issued for incurring the expenditure for the four months of the Financial Year 2024-25

i.e., 1st August, 2024 to 30th November, 2024.

4. In the G.O.6th read above, a copy of the Andhra Pradesh Appropriation Act No.14 of 2024 replacing the Andhra Pradesh Appropriation (Vote-on Account No.2) Ordinance No.3 of 2024 has been communicated to all the Departments of Secretariat and Heads of Departments.

5. In the G.O.7th read above, a copy of the Andhra Pradesh Appropriation Act No.15 of 2024 constituting the Demands for grants for the full financial year 2024-25 has been communicated to all the Departments of Secretariat and Heads of Departments. The advance grants authorized in vide G.Os 2nd & 6th read above are merged in the Budget Estimates, 2024-25 communicated in G.O.7th read above.

6. All the Departments of Secretariat, Heads of the Departments & other Drawing Officers are advised that the expenditure for the financial year that commenced from 1st April, 2024 should now be regulated with reference to the provisions made in these Budget Estimates for the Financial Year 2024-25.

7. To streamline the budget management & to facilitate timely availability of funds to the implementing agencies, the Government has instituted the Comprehensive Budget Release Order (CBRO) process in the G.O. 1st read above. As per this, issuance of the CBRO, is a pre-requisite to incur the expenditure & requires the distribution of budget by the Chief Controlling Officers (CCOs) to Sub-Controlling Officers (SCOs) & Drawing and Disbursement Officers (DDOs).

8. All the Secretariat Departments & Chief Controlling Officers (Heads of Departments) shall use the CFMS Budget Module to distribute the budget among the SCOs & DDOs for the available amount in Final BE 2024-25 Budget in accordance with their annual work plan, programme priorities, monthly / quarterly fund requirement, etc. subject to the guidelines provided in this G.O. & to submit the same to Finance Department.

9. The following principles shall govern the CBRO budget distribution: -

i.) The total of Budget Distribution for (last month of 3rd quarter & the last quarter), under every head, shall not exceed the allocated BE for the financial year;

ii.) A minimum provision of 25% must be made for the 4th quarter and in case the available budget is not equal to that minimum extent, then the balance available amount shall be maintained in the 4th quarter only.

10. In view of the AP Appropriation Act, 2024, Government after careful consideration, hereby order to release the Budget 2024-25 to the concerned Departments / CCOs for

enabling them to incur expenditure against the same, duly taking into account the following:-

a. The budget provided under final Budget 2024-25 shall be first automatically tapped for the unpaid approved bills and Under Migration bills in the Second Vote on Account Budget. The balance amount after tapping the said bills will be made available with the respective HODs / CCOs for further distribution to the SCOs / DDOs based on their requirements.

b. In case of where expenditure incurred including bills under process, is more than the BE.2024-25, the excess amount will be accounted for by way of sanction of additional funds/reappropriation.

c. In respect of the Centrally Sponsored Schemes under Group Sub-Head (GSH) 12 and corresponding Matching State Share provided under GSH 06, budget will be released, except salary Heads on certain Schemes, through a specific Budget Release Order (BRO), only on receipt of the funds from Government of India and the concerned funding agency. The Implementing Agencies shall remit salary reimbursement claim made by the Treasury Officials into the consolidated fund of the State on or before 15th of every month to continue the payment through Treasury.

d. In respect of all Major & Minor works HOAs with Detailed Heads of 270 & 530, expenditure pertaining to all the departments, the budget controls are observed at the level of HoD only without any further distribution to the DDOs. The bills under the works expenditure HOAs will be allowed as 'Direct Debit' heads without any need for issue of BROs up to the Budget provision.

e. Provisions made for New Schemes introduced in the Budget for 2024-25, will be considered for release only after receipt of proposals from the concerned Departments with detailed guidelines / work plan and budget. Specific BROs will be issued for the same.

f. The following HoAs are ordered to be operated as BRO items:-

i.) All Centrally Sponsored Schemes;
ii.) All EAP Schemes, except DH.270 & 530;
iii.) Finance Commission Grants;
iv.) DH/SDH - 210/213 & 217;
v.) DH/SDH - 510/512 - Purchase of motor vehicles;
vi.) DH/SDH - 520/521 - Purchase of Machinery & Eequipment;
vii.) DH.800 - User charges;
viii.) SH.05 - Dispensaries (Reimbursable from ESIC);
ix.) DH.900, except NTR Bharosa Pension Scheme;
x.) All Economic Support Schemes through Welfare Corporations;

g. The HOAs with the following combinations are ordered to be operated in relaxation of budget control:-

i.) DH.010 – Salaries (include GSH 06/12);
ii.) DH.040 – Pensions;
iii.) DH/SDH - 020/021 to 023 – Wages (With Financial concurrence only); (include GSH.06/12);
iv.) DH.060 – GIA Salaries;
v.) DH.070 – Work Charged Employees;
vi.) DH.090 - Arrear Pensions;
vii.) DH.100 - Arrear Salaries;
viii.) Fixed Travelling Allowance (110/114);
ix.) DH/SDH - 280/281.Pleader fees;
x.) Payments to Home Guards - 280/282 (With Financial concurrence only)
xi.) Payments to Anganwadi Workers – 280/283;
xii.) Honorarium to V.R.A's – 280/286 (Sanctioned posts only);
xiii.) Payments to Asha Workers - 290/291 (With financial concurrence);
xiv.) Payments to Tribal Community Health workers – 290/295 (With Financial concurrence only);
xvii.) DH/SDH – 300/301 – Individual Contract Employees (against sanctioned post and with Finance concurrence);
xviii.) DH/SDH – 300/302- Other Contractual Services (Sanctioned against vacant post and with Finance Concurrence);
xix.) DH/SDH – 310/317 – Ex-gratia – sanctioned on specific orders from case to case;
xx.) DH/SDH – 310/318 – Obsequies Charges;
xxi.) All HOAs under MH.2245 – Relief on Account of Natural Calamities, except that of SMH.80;
xxii.) All HoAs under 2049 - Interest Payments;
xxiii.) All HOAs under MH 2071 – Pensions & Other Retirement Benefits;
xxiv.) 2235-60-104-00-04-500-501 Expenditure relating to Booster Scheme;
xxv.) 7610-00-800-00-04-001-000 Expenditure relating to Employees Festival Advance;
xxvi.) DH/SDH combination 560/561 – Repayment of Borrowings;
xxvii.) DH/SDH-340/343 Stipends; and
xxviii.) NTR Bharosa pension Scheme Heads

11. For sanction of new works, the cumulative value of works including spill over commitments shall not exceed three times of Budget estimate for the corresponding Head of Account for that year as per the FRBM Act. For this purpose, the spill over commitments includes cost of the balance works, pending bills and work done but not paid shall be taken into consideration.

12. No Re-appropriation is permissible for 4th quarter of FY 2024-25 at the HoD level. If any amount is required to be re-appropriated within the Grant available, such action will be taken by the Finance Department only.

13. The following are the timelines for issue of CBRO distribution:-

a.) completion of uploading the budget for the FY.2024-25 in CFMS Portal : 07/12/2024;
b.) HoDs to complete distribution and submit to Finance : 12/12/2024;
c.) FMUs to issue CBROs : 15/12/2024.

14. All Heads of the Departments / Secretariat Departments, Director of Treasuries and Accounts, Pay and Accounts Officer, Directorate of Works and Accounts & the CEO, APCFSS is requested to follow these instructions scrupulously. In case of any clarifications, they are requested to reach out to the concerned FMUs, Budget and IT wings of the Finance Department.

15. The CEO, APCFSS is requested to make necessary changes to CFMS and enable the system for budget distribution and incurring of expenditure accordingly in addition to ensuring that the guidelines herein under this order are appropriately configured, maintained, monitored and reported from time to time basis.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

RONALD ROSE DINAKARAN
SECRETARY TO GOVERNMENT

To
All the Secretariat Departments.
All the Heads of Departments.
The Accountant General (A&E), AP, Vijayawada
The Registrar General, High Court of Andhra Pradesh, Amaravati.
The Director, Treasuries & Accounts, AP, Mangalagiri
The Pay & Accounts Officer, AP, Mangalagiri
The Director, Works Accounts, AP, Mangalagiri
The CEO, APCFSS.
The PS to Chief Secretary
The PS to PFS/Secretary (B&IF)/Secretary (Exp &HR)/Secretary (RM).
SF/SCs (2640004)

//FORWARDED :: BY ORDER//

SECTION OFFICER